IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 3RD JANUARY 2007 / 13TH POUSHA, 1928

WP(C).No. 139 of 2007(N)

PETITIONER:

SHREE POLAR CHEM INDUSTRIES (P)LTD.,
B 18, LAKSHMI SHOPPING CENTRE,
HIRACHAND DESAI ROAD, CHATKOPAR WEST,
MUMBAI REPRESENTED BY ARVIND R.SANGHAVI.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVNANTHAPURAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C).NO.139 OF 2007

Dated this the 3rd day of January, 2007

JUDGMENT

The challenge made in this writ petition is against Ext.P4 notice issued under the Kerala Value Added Tax Rules, 2005. As per the invoice, the goods were intended to be carried to a place at Tamil Nadu. At the same time, the petitioner attempted to enter the State. According to him, by a mistake, the goods came to Kerala. It cannot be believed to be true. However, the learned counsel for the petitioner prayed that the petitioner may be allowed to take back the goods along with the vehicle and also produced a copy of the judgment in W.P.(C).No.31270/2006 permitting the petitioner therein to take back the goods along with the vehicle. I have gone through the judgment. The facts in this case are not

similar to the facts stated therein. However, since the petitioner does not want to enter the State and he wants to take back the goods along with the vehicle, I direct that the petitioner may be permitted to take back the goods along with the vehicle on condition that he pays an amount of Rs.5,000/- (Rupees five thousand) as a token amount by way of penalty, so that he may not repeat such things in future. In case he pays an amount of Rs.5,000/- and produces a copy of this judgment before the check-post authorities, they shall forthwith release the goods along with the vehicle to him.

Writ Petition is disposed of as above.

Issue photo copy.

P.R.RAMAN,
JUDGE.

kcv.